

Bachelor of Commerce

B.Com

CHOICE BASED CREDIT SYSTEM

BCOE – 142: MANAGEMENT ACCOUNTING

ASSIGNMENT

2023-2024

Valid from 1st January 2024 to 31st December 2024

Sixth Semester



School of Management Studies

Indira Gandhi National Open University

Maidan Garhi, New Delhi -110068



**BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM
BCOE – 142: MANAGEMENT ACCOUNTING
ASSIGNMENT: 2023-24**

Dear Students,

As explained in the Programme Guide, you have to do one Tutor Marked Assignment in this Course. The assignment has been divided into three sections. Section A Consists of long answer questions for 10 marks each, Section B consists of medium answer questions for 6 marks each and Section C consists of short answer questions for 5 marks each.

Assignment is given 30% weightage in the final assessment. To be eligible to appear in the Term-end examination, it is compulsory for you to submit the assignment as per the schedule. Before attempting the assignments, you should carefully read the instructions given in the Programme Guide.

1. Those students who are appearing in December 2024 Term End Examination they have to submit latest by in 15th October 2024.
2. Those students who are appearing in June 2024 exams. They have to submit the same latest by 15th March 2024.

You have to submit the assignment of all the courses to the Coordinator of your Study Centre.

TUTOR MARKED ASSIGNMENT

COURSE CODE	:	BCOE-142
COURSE TITLE	:	MANAGEMENT ACCOUNTING
ASSIGNMENT CODE	:	BCOE-142/TMA/2023-24
COVERAGE	:	ALL BLOCKS

Maximum Marks: 100

Note: Attempt all the questions.

Section – A

- 1) What are the roles performed by Management Accounting in an organization? **(10)**
- 2) With the help of the given information calculate the following ratios : **(10)**

- i) Operating Ratio ii) Current Ratio
iii) Stock Turnover Ratio iv) Debt Equity Ratio

	Rs.
Equity share capital	2,50,000
9% Preference share capital	2,00,000
12% Debentures	1,20,000
General Reserve	20,000
Sales	4,00,000
Opening stock	24,000
Purchases	2,50,000
Wages	15,000
Closing stock	26,000
Selling and Distribution Expenses	3,000
Other current assets	1,00,000
Current liabilities	75, 000

- 3) What is budgeting? What are the advantages and limitations of budgeting? **(10)**
- 4) Give a comparative account of standard costing and budgeting. **(10)**
- 5) “Cost volume profit analysis and break even point analysis are same”. Comment. **(10)**

Section – B

- 6) The Following information related to the operating performance of three divisions of a company for the year 2021. (6)

	Division		
	A	B	C
Contribution (Rs.)	50,000	50,000	50,000
Investment (Rs.)	4,00,000	5,00,000	6,00,000
Sales (Rs.)	24,00,000	20,00,000	16,00,000
No. of employees	22,500	12,000	10,500

You are required to evaluate the performance using Rate of Return on Investment (ROI) and Residual Income (RI) criteria.

- 7) What are the different techniques of cost management? Explain. (6)
- 8) “Balance sheet is a statement of assets and liabilities or sources and uses of capital or both”. Comment. (6)
- 9) What is a sales Budget? How is it prepared? (6)
- 10) Elucidate the steps followed in Target Costing. (6)

Section – C

- 11) **Distinguish between the following:** (10)
- (a) Cost Accounting and Management Accounting
 - (b) Cost Control and Cost Reduction
 - (c) Reserve and Reserve Fund
 - (d) Statement Cost and Estimated Cost
- 12) **Write short notes on the following:** (10)
- (a) Trend Analysis
 - (b) Cash Budget
 - (c) Responsibility Accounting
 - (d) Transfer Pricing